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GENERAL PURPOSE FINANCIAL  
STATEMENTS AND REPORT OF MANAGEMENT  
CERTIFIED PUBLIC ACCOUNTANTS

DISTRICT ATTORNEY OF THE 38TH  
JUDICIAL DISTRICT, CAMERON PARISH,  
LOUISIANA, A COMPONENT UNIT  
OF THE CAMERON PARISH POLICE JURY,  
CAMERON PARISH, LOUISIANA

December 31, 1999

Under provisions of State law, this report is a public document. A copy of this report is being referred to the proper authorities for their consideration. The results of such consideration will be made known to the public through the publication of the results of such consideration in the public records of the State of Louisiana.

Released Date: 8-15-01

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**Milford, Hilliard & Farrar**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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June 29, 2001

Honorable Glenn M. Alexander  
District Attorney of the  
Thirty-eighth Judicial District  
Cameron Parish, Louisiana

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirty-eighth Judicial District, a component unit of the Cameron Parish Police Jury, Cameron Parish, Louisiana, as of and for the twenty-four months ended December 31, 2000, as listed in the table of contents. These financial statements are the responsibility of the management of the District Attorney of the Thirty-eighth Judicial District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and generally accepted governmental auditing standards contained in the Governmental Auditing Standards - Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the United States General Accounting Office. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-eighth Judicial District, a component unit of the Cameron Parish Police Jury, Cameron Parish, Louisiana, as of December 31, 2000 and the results of its operations and the changes in financial position for the twenty-four months then ended, in conformity with generally accepted accounting principles.

*Milford, Hilliard & Farrar*

District Attorney of the 10th Judicial District,  
Cameron Parish, Louisiana, a Component Unit of the  
Cameron Parish Police Jury, Cameron Parish, Louisiana

**BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

December 31, 2000

	<u>GOVERNMENTAL</u> <u>FUND</u>	<u>ACCOUNT GROUP</u> <u>GENERAL</u> <u>Fixed</u> <u>ASSETS</u>	<u>TOTAL</u> <u>(MEMORANDUM</u> <u>ONLY)</u>
<b>ASSETS AND OTHER DEBITS</b>			
Assets:			
Cash and cash equivalents	\$ 66,485	\$ -0-	\$ 66,485
Receivables	10,879	-0-	10,879
Land, buildings, and equipment	<u>-0-</u>	67,955	<u>67,955</u>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 77,363</b>	<b>\$ 67,955</b>	<b>\$ 145,318</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>			
Liabilities:			
Accounts payable	\$ 2,800	\$ -0-	\$ 2,800
Due to other municipalities	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Equity and Other Credits:			
Investment in general fixed assets	<u>-0-</u>	67,955	<u>67,955</u>
Fund balances:			
Unreserved - undesignated	\$ <u>74,563</u>	<u>-0-</u>	<u>74,563</u>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 77,363</b>	<b>\$ 67,955</b>	<b>\$ 145,318</b>

The accompanying notes are an integral part of this statement.

District Attorney of the 38th Judicial District,  
Cameron Parish, Louisiana, a Component Unit of the  
Cameron Parish Police Jury, Cameron Parish, Louisiana

**GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures,  
and Changes in Fund Balances**

For the 24 Months Ended December 31, 2000

	<b><u>GENERAL FUND</u></b>
<b>REVENUES</b>	
Commissions on fines, forfeitures, and fees	\$ 122,869
Interest	2,888
Total revenues	<u>125,757</u>
 <b>EXPENDITURES</b>	
Legal and professional	25,310
Insurance	25,333
Office supplies	8,317
Repairs and maintenance	6,145
Utilities	26,737
Travel	23,888
Library	11,518
Deos and subscriptions	14,814
Other	88,318
Capital outlay	3,331
Total expenditures	<u>343,734</u>
 <b>RECESS OF EXPENDITURES OVER REVENUES</b>	 ( \$ 18,247)
 <b>FUND BALANCE AT BEGINNING OF PERIOD</b>	 <u>92,810</u>
 <b>FUND BALANCE AT END OF PERIOD</b>	 \$ 74,563

The accompanying notes are an integral part of this statement.

District Attorney of the 38th Judicial District,  
Cameron Parish, Louisiana, a Component Unit of the  
Cameron Parish Police Jury, Cameron Parish, Louisiana

GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
and Actual

For the 24 Months Ended December 31, 2000

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE (UNFUNDABLE)
REVENUES			
Commissions on fines, forfeitures, and fees	\$ 286,315	\$ 277,869	\$184,744)
Interest	1,350	7,888	1,348
Total revenues	287,175	225,477	(62,698)
EXPENDITURES			
Legal and Professional	1,700	25,318	(22,618)
Insurance	31,900	25,333	2,567
Office supplies	13,600	9,777	2,823
Repairs and maintenance	8,400	6,145	3,255
Utilities	24,700	24,232	468
Travel	11,100	23,668	(12,568)
Library	23,500	21,518	1,982
Books and subscriptions	35,800	24,934	886
Other	125,355	88,318	36,977
Capital outlay	21,100	3,333	23,769
Total expenditures	328,155	343,234	21,421
EXCESS OF REVENUES OVER EXPENDITURES	13,000	( 17,757)	(31,267)
FUND BALANCE AT BEGINNING OF PERIOD	32,810	32,810	54,809
FUND BALANCE AT END OF PERIOD	\$ 145,830	\$ 14,563	\$131,267)

The accompanying notes are an integral part of this statements.

District Attorney of the 38th Judicial District,  
Cameron Parish, Louisiana, a Component Unit of the  
Cameron Parish Police Jury, Cameron Parish, Louisiana

Votes to the Financial Statements

For and for the Twenty-four Months Ended December 31, 2000

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district. He is also the representative of the state before the grand jury in his district, and is the legal adviser to the grand jury, and performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The Judicial District encompasses the parish of Cameron, Louisiana.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government. The GASB has issued a codification of and subsequent GASB pronouncements that are recognized as generally accepted accounting principles for state and local government. The accompanying component unit financial statements have been prepared in accordance with such principles.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the District Attorney of the 38th Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity for Cameron Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

(Continued)

District Attorney of the 38th Judicial District,  
Cameron Parish, Louisiana, a Component Unit of the  
Cameron Parish Police Jury, Cameron Parish, Louisiana

Notes to the Financial Statements (Continued)

As of and for the Twenty-four Months Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The Board has set forth criteria to be considered in determining financial accountability. This criteria included:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the District Attorney of the Thirty-eighth Judicial Court is fiscally dependent upon the Cameron Parish Police Jury, the District Attorney was determined to be a component unit of the Cameron Parish Police Jury, the financial reporting entity. The accompanying general purpose financial statements present information only on the funds maintained by the District Attorney of the Thirty-eighth Judicial District and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

(Cont. Next)



District Attorney of the 38th Judicial District,  
Cameron Parish, Louisiana, a Component Unit of the  
Cameron Parish Police Jury, Cameron Parish, Louisiana

Notes to the Financial Statements (Continued)

As of and for the Twenty-four Months ended December 31, 2000

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

C. FUND ACCOUNTING

The District Attorney uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the district attorney are classified as governmental funds. Governmental funds account for the district attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the district attorney include:

GENERAL FUND

The General Fund was established in compliance with Louisiana Revised Statute 18:671.01, which provides that 32 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Continued

District Attorney of the 39th Judicial District,  
Cameron Parish, Louisiana, a Component Unit of the  
Cameron Parish Police Jury, Cameron Parish, Louisiana

Notes to the Financial Statements (Continued)

As of and for the Twenty-four Months Ended December 31, 2000

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUING)

D. BASIS OF ACCOUNTING - (Continued)

REVENUES

Commissions on fines and bond forfeitures are recorded in the year they are earned.

EXPENDITURES

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGETS

Formal budgetary integration is employed as a management control device during the year for the General Fund and adopted on a basis consistent with generally accepted accounting principles (GAAP). The budget amounts, shown in the financial statements are the final authorized amounts as revised during the year.

F. ENCUMBRANCES

The district attorney does not employ encumbrance accounting.

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

As of December 31, 2000, the District Attorney had cash totaling \$66,485 in accounts. Under state law, this balance must be secured by federal deposit insurance or the pledge of securities owned by the federal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the federal agent. Deposits (bank balances) at December 31, 2000, total \$66,485 and are fully secured by federal deposit insurance.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

(Continued)

District Attorney of the 38th Judicial District,  
Cameron Parish, Louisiana, a Component Unit of the  
Cameron Parish Police Jury, Cameron Parish, Louisiana

Notes to the Financial Statements (Continued)

As of and for the Twenty-Four Months Ended December 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1. COMPENSATED ABSENCE

The District attorney has the following policy relating to vacation and sick leave:

All full-time employees are paid by the Cameron Parish Police Jury; therefore, there is no liability for accumulated compensated absence relating to the General Fund. Annual and sick leave for all employees is in accordance with the leave policy of the Cameron Parish Police Jury.

2. TOTAL COLUMN ON STATEMENTS

The total column on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

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Honorable Glenn W. Alexander  
District Attorney of the  
Thirty-eighth Judicial District  
Cameron Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirty-eighth Judicial District, Cameron Parish, Louisiana, a component unit of the Cameron Parish Police Jury, as of and for the twenty-four months ended December 31, 2000, and have issued our report thereon dated June 25, 2003. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

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As part of obtaining reasonable assurance about whether the District Attorney of the Thirty-eighth Judicial District, Cameron Parish, Louisiana's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests indicate that, with respect to the items tested, the District Attorney of the Thirty-eighth Judicial District, Cameron Parish, Louisiana, complied, in all material respects, with the provisions referred to above. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the Thirty-eighth Judicial District had not complied, in all material respects, with those provisions.

Honorable Glenn W. Alexander  
District Attorney of the  
Thirty-eighth Judicial District  
Cameron Parish, Louisiana  
June 23, 2003  
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#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Thirty-eighth Judicial District, Cameron Parish, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting.

However, we noted one matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition.

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District Attorney of the Thirty-eighth Judicial District, Cameron Parish, Louisiana's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of internal control structure reportable conditions.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the item so noted on the schedule of internal control structure reportable conditions to be a material weakness.

This report is intended solely for the information and use of management, the Cameron Parish Police Jury, and the State of Louisiana Legislative Auditor and should not be used by anyone other than these specified parties.

*Myrlind, Hollard & Theron*

District Attorney of the Thirty-eighth  
Judicial District, Cameron Parish, Louisiana

SCHEDULE OF INTERNAL CONTROL STRUCTURE  
REPORTABLE CONDITION

For the Twenty-four months ended December 31, 2000

Material Weaknesses

Inadequate Segregation of Duties

Condition. The District Attorney of the Thirty-eighth Judicial District is not large enough to permit an adequate segregation of employee duties for effective internal control over the receipts, purchasing and reporting functions.

Criteria. The processing of receipts, purchases and journal entries under the control of one person represents a failure to segregate the incompatible accounting functions.

Effect. The effect is such that errors, either intentional or unintentional could occur and not be detected in a timely manner and in the ordinary course of operations.

Cause. The limited number of employees of the District Attorney did not permit an adequate segregation of duties.

Recommendation. Due to the size of the District Attorney's operations it does not have sufficient staff to establish adequate segregation of duties. Management should consider if the cost associated with reducing this deficiency in internal control can be justified.

Auditor Response. Management has determined that the cost necessary to achieve this segregation is not justifiable at this time.

Comments on Resolution of Prior Audit Findings

Matters relating to the internal control matter above were reported in the prior's year's audit.